

27 August 2024

The Board of Directors  
Hang Pin Living Technology Company Limited  
Room 2101, 21/F.  
China Merchants Tower  
Shun Tak Centre  
168-200 Connaught Road Central, Hong Kong

Dear Sirs,

**VOLUNTARY CONDITIONAL GENERAL CASH OFFERS BY  
KINGSTON SECURITIES LIMITED  
ON BEHALF OF  
BRILLIANT SUNSHINE INTERNATIONAL LIMITED  
TO ACQUIRE ALL THE ISSUED SHARES IN  
HANG PIN LIVING TECHNOLOGY COMPANY LIMITED  
(OTHER THAN THOSE ALREADY OWNED BY OR  
TO BE ACQUIRED BY THE OFFEROR AND  
PARTIES ACTING IN CONCERT WITH IT)  
AND  
FOR THE CANCELLATION OF  
ALL THE OUTSTANDING SHARE OPTIONS OF THE COMPANY**

We refer to the composite document issued by Hang Pin Living Technology Company Limited dated 27 August 2024 (the “**Composite Document**”) in relation to the captioned matter. Unless otherwise defined herein, terms used in this letter shall have the same meanings as those defined in the Composite Document.

We hereby confirm that we have given and have not withdrawn our written consent to the issue of the Composite Document with the inclusion therein of our letter (the “**IFA Letter**”), advice and/or references to our name in the form and context in which they respectively appear.

We hereby further consent to the IFA Letter and this letter being made available for public display as described in the section headed “11. Documents on Display” in Appendix IV to the Composite Document.

Yours faithfully,  
For and on behalf of  
**INCUB Corporate Finance Limited**



Gina Leung  
Managing Director  
Encl.